Amendments to the Claims:

Please replace all prior versions, and listings, of claims in the application with the following listing of claims:

1. (Cancelled)

2. (Currently Amended) ~~An~~ The planing amphibious vehicle according to claim 17 [[1]], wherein the vehicle comprises at least two retractable wheel hub assemblies pivotally coupled to the vehicle and configured to be raised relative to the vehicle from a road position to a marine position, and wherein the steering arm ~~element~~ is coupled ~~linked~~ by means of a link to each wheel hub assembly, the links configured to pivot relative to the steering arm as each wheel hub assembly is raised from the road position to the marine position ~~arranged to fold upwards on retracting the wheels~~.

3. (Cancelled)

4. (Currently Amended) ~~An~~ The planing amphibious vehicle according to claim 17 [[1]], wherein the power assisted steering unit ~~steering element~~ is a rack and pinion steering system comprising a housing coupled to the vehicle, a rack arm, and a pinion, and wherein the pinion is actuated by rotation of the steering column to move the rack arm relative to the housing.

5-7. (Cancelled)

8. (Currently Amended) ~~An~~ The planing amphibious vehicle according to claim 17 [[1,]] further comprising at least two axles, each axle coupled to ~~having~~ at least one wheel hub assembly and arranged to be steered by means of at least the steering arm ~~element~~.

9-10. (Cancelled)

11. (Currently Amended) ~~An~~ The planing amphibious vehicle according to claim 17 [[1]], wherein the steering of the ~~wheels~~ wheel hub assembly and the marine propulsion unit steering are arranged to be operated simultaneously using the power assisted steering unit ~~element~~ such that the power assistance to the steering of the wheel hub assembly ~~wheels~~ matches the power assistance required to overcome the self centering tendency of the marine propulsion unit when running at high speed.

12-16. (Cancelled)

17. (New) A planing amphibious vehicle comprising:

a retractable wheel hub assembly pivotally coupled to the vehicle and configured to be raised relative to the vehicle from a road position to a marine position;

a power assisted steering unit coupled to the vehicle and comprising a steering arm, wherein the steering arm is actuated by rotation of a steering column to move the steering arm relative to the vehicle, and wherein the steering arm is coupled to the wheel hub assembly and configured to permit the wheel hub assembly to be raised from the road position to the marine position;

a bracket coupled to the steering arm and configured to move with the steering arm relative to the vehicle;

a bell crank pivotally coupled to the vehicle and configured to pivot about a pivot point;

a rod coupling the bracket to the bell crank, wherein the rod transmits the movement of the steering arm to the bell crank to pivot the bell crank about the pivot point;

a marine propulsion unit having a steerable portion pivotally coupled to the vehicle; and

a cable coupling the bell crank to the steerable portion of the marine propulsion unit, wherein the cable transmits the movement of the bell crank to pivot the steerable portion of the marine propulsion unit.

18. (New) The planing amphibious vehicle according to claim 17, wherein a link couples the steering arm to the wheel hub assembly, and wherein the link is configured to pivot relative to the steering arm as the wheel hub assembly is raised from the road position to the marine position.

19. (New) The planing amphibious vehicle according to claim 17 further comprising at least a front axle and a rear axle, wherein the steering arm is located in front of the front axle of the vehicle.

20. (New) The planing amphibious vehicle according to claim 17, wherein the rod is located in front of the steering column of the vehicle.

21. (New) The planing amphibious vehicle according to claim 17, wherein the length of the rod is adjustable to align the steering of the wheel hub assembly and the steering of the marine propulsion unit.

22. (New) The planing amphibious vehicle according to claim 17, wherein the wheel hub assembly is coupled to the vehicle by an upper wishbone and a lower wishbone.

23. (New) The planing amphibious vehicle according to claim 17, wherein the wheel hub assembly is configured to be raised relative to the vehicle by a piston and a cylinder.

24. (New) The planing amphibious vehicle according to claim 17, wherein the steerable portion of the marine propulsion unit comprises a steering nozzle pivotally coupled to a propulsion conduit housing.

25. (New) The planing amphibious vehicle according to claim 17, wherein, as the steering arm moves to the left relative to the vehicle, the bell crank pivots in a clockwise

direction relative to the vehicle and pulls the cable to pivot the steerable portion of the marine propulsion unit in a clockwise direction relative to the vehicle.

26. (New) The planing amphibious vehicle according to claim 17, wherein the cable is a push-pull cable.

27. (New) The planing amphibious vehicle according to claim 26, wherein, as the steering arm moves to the right relative to the vehicle, the bell crank pivots in a counterclockwise direction relative to the vehicle and pushes the cable to pivot the steerable portion of the marine propulsion unit in a counterclockwise direction relative to the vehicle.

28. (New) A planing amphibious vehicle comprising:

a retractable wheel hub assembly pivotally coupled to the vehicle and configured to be raised relative to the vehicle from a road position to a marine position;

a power assisted steering unit comprising a housing coupled to the vehicle, a rack arm, and a pinion, wherein the pinion is actuated by rotation of a steering column to move the rack arm relative to the housing;

a first link coupling the rack arm to the wheel hub assembly, wherein the first link is configured to pivot relative to the rack arm as the wheel hub assembly is raised from the road position to the marine position;

a bracket coupled to the rack arm and configured to move with the rack arm relative to the housing;

a bell crank pivotally coupled to the vehicle and configured to pivot about a pivot point;

a second link coupling the bracket to the bell crank, wherein the second link transmits the movement of the rack arm to the bell crank to pivot the bell crank about the pivot point;

a marine propulsion unit having a steerable portion pivotally coupled to the vehicle; and

a cable coupling the bell crank to the steerable portion of the marine propulsion unit, wherein the cable transmits the movement of the bell crank to pivot the steerable portion of the

marine propulsion unit.

29. (New) The planing amphibious vehicle according to claim 28 further comprising at least a front axle and a rear axle, wherein the steering arm is located in front of the front axle of the vehicle.

30. (New) The planing amphibious vehicle according to claim 28, wherein the length of the second link is adjustable to align the steering of the wheel hub assembly and the steering of the marine propulsion unit.

31. (New) A planing amphibious vehicle comprising:

two retractable wheel hub assemblies coupled to an axle of the vehicle and configured to be raised relative to the vehicle from a road position to a marine position, wherein each wheel hub assembly is pivotally coupled to the vehicle by an upper wishbone and a lower wishbone, and wherein each wheel hub assembly is configured to be raised relative to the vehicle by a piston and a cylinder;

a power assisted steering unit located in front of the axle comprising a housing coupled to the vehicle, a rack arm, and a pinion, wherein the pinion is actuated by rotation of a steering column to move the rack arm relative to the housing;

at least two links coupling the rack arm to each wheel hub assembly, wherein each link is configured to pivot relative to the rack arm as each respective wheel hub assembly is raised from the road position to the marine position;

a bracket coupled to the rack arm and configured to move with the rack arm relative to the housing;

a bell crank pivotally coupled to the vehicle and configured to pivot about a pivot point;

an actuating rod located in front of the steering column and coupling the bracket to the bell crank, wherein the actuating rod transmits the movement of the rack arm to the bell crank to pivot the bell crank about the pivot point;

a marine propulsion unit having a steerable portion pivotally coupled to the vehicle, wherein the steerable portion of the marine propulsion unit comprises a steering nozzle pivotally coupled to a propulsion conduit housing; and

a push-pull cable coupling the bell crank to the steerable portion of the marine propulsion unit, wherein the push-pull cable transmits the movement of the bell crank to pivot the steerable portion of the marine propulsion unit;

wherein the length of the actuating rod is adjustable to align the steering of the wheel hub assemblies and the steering of the marine propulsion unit, and wherein the steering of the wheel hub assemblies and the steering of the marine propulsion unit are arranged to be operated simultaneously using the power assisted steering unit such that the power assistance to the steering of the wheel hub assemblies matches the power assistance required to overcome the self centering tendency of the marine propulsion unit when running at high speed.